

REMARKS

Reconsideration and withdrawal of the rejections set forth in the Office Action are respectfully requested in view of this amendment and the following reasons. By this amendment, claim 1 has been amended. Accordingly, claim 1 is pending in this application.

Claim 1 has been amended to recite the present subject matter more clearly. Support for the amended features may be found at least in paragraphs [0012], [0036], and [0037] and in Figs. 19-20 of the present application as published. Thus, it is respectfully submitted that the above amendments introduce no new matter within the meaning of 35 U.S.C. §132.

Entry of the Amendment is proper under 37 C.F.R. §1.116 because it (a) places the application in *prima facie* condition for allowance for the reasons discussed herein; (b) does not raise new issues requiring further search and/or consideration by the Examiner because similar subject matter was previously considered by the Examiner and thus further consideration and/or search by the Examiner is not warranted; and (c) places the application in better form for appeal, should an appeal be necessary. For at least these reasons, entry of the present Amendment is therefore respectfully requested. Accordingly, Applicant requests reconsideration and timely withdrawal of the pending rejections for the reasons discussed below.

Interview Summary

Applicant gratefully acknowledges a personal interview, held on July 28, 2008, between the Examiner and Applicant's agents, in which a brief demonstration of the subject matter was

given establishing the use of colors to represent positive and negative transaction values in accounting.

Priority

In the Office Action, it is indicated that “[t]he applicant claims priority from application (2003/5348), but has submitted a certified copy of application (2003/5246). It appears that the applicant has erroneously claimed priority from application (2003/5348) instead of properly claiming priority from application (2003/5246).”

With regard to this indication, Applicant respectfully draws the Examiner’s attention to the Declaration under 37 C.F.R. §1.63, filed along with the application on January 9, 2006, wherein immediately below the item “Prior Foreign Appl. No.” there is the application number of “2003/5346.” This has been confirmed by the Examiner during a telephone conference with Applicant’s agent held on December 19, 2008.

Accordingly, Applicant is eligible to receive the benefit of the priority application, 2003/5346.

Rejections Under 35 U.S.C. §103

Claim 1 stands rejected under 35 U.S.C. §103(a) as being allegedly unpatentable over U.S. Patent Application Publication No. 2002/0164561 applied for by Joffe (“Joffe”) in view of U.S. Patent No. 6,565,609 issued to Sorge et al. (“Sorge”). Applicant respectfully traverses this rejection for at least the following reasons.

To establish an obviousness rejection under 35 U.S.C. § 103(a), four factual inquiries must be examined. The four factual inquiries include (a) determining the scope and contents of the prior art; (b) ascertaining the differences between the prior art and the claims in issue; (c) resolving the level of ordinary skill in the pertinent art; and (d) evaluating evidence of secondary consideration. *Graham v. John Deere*, 383 U.S. 1, 17-18 (1966). In view of these four factors, the analysis supporting a rejection under 35 U.S.C. 103(a) should be made explicit, and should “identify a reason that would have prompted a person of ordinary skill in the relevant field to combine the [prior art] elements” in the manner claimed. *KSR Int’l. Co. v. Teleflex, Inc.*, 127 S. Ct. 1727, 1741 (2007). Furthermore, even if the prior art may be combined, there must be a reasonable expectation of success, and the reference or references, when combined, must disclose or suggest all of the claim limitations. See *in re Vaeck*, 947 F.2d 488, 20 USPQ2d 1438 (Fed. Cir. 1991).

Assuming *arguendo* that the references may be combined and a reasonable expectation of success exists, the combined references do not disclose or suggest all of the claim features. Claim 1, as amended, recites, *inter alia*:

[1] using a first colored bank note to represent a positive financial transaction value and using a second colored bank note to represent a negative financial transaction value to establish the concept of double entry accounting wherein said positive transaction value is the same magnitude as said negative transaction value,

[2] elucidating a student’s decision process using question sets to distinguish assets, liabilities, income and expenditure from one another and to facilitate proper treatment of said assets, liabilities, income and expenditure in books of account, and

[3] using words other than commonly accepted accounting words to denote accounting concepts (Emphasis added)

Neither Joffe nor Sorge discloses, teaches, or suggests each of the three steps [1]-[3] recited above for at least the following reasons.

First, Applicant acknowledges that the Examiner's admission in page 3, lines 12-14 that Joffe fails to disclose feature [1] above. However, Applicant respectfully disagrees with the Examiner's conclusion in page 3, lines 15-17 that "Sorge teaches that a first color is used to represent a positive financial transaction value and a second color is used to represent a negative financial transaction value (col. 14, II. 66-67 to col. 15, II. 1-5)" because, contrary to the Examiner's belief, Sorge merely teaches a use of different colors for "different cell data." Specifically, Sorge discloses that "the user can specify one color for positive cell data, another color for negative cell data" (Col. 14, line 67 - Col. 15. Line 1). These "positive/negative cell data" are simply directed to positive/negative numbers in cells and thus do not anticipate "positive/negative financial transaction values," as recited in claim 1.

Moreover, as noted above, the "first color" and "second color" have been replaced with -- first colored bank note -- and -- second colored bank note --, respectively. These two colored bank notes are not taught or suggested by Joffe and Sorge, whether taken alone or in combination.

Still moreover, according to the claimed subject matter, the positive transaction value is the same magnitude as the negative transaction values as the sum of the coupled transaction values should be zero. This feature is not taught or suggested by Joffe and Sorge.

Second, none of Joffe and Sorge discloses, teaches, or suggests feature [2] above,

particularly “using *question sets* to distinguish assets, liabilities, income and expenditure from one another and to facilitate proper treatment of said assets, liabilities, income and expenditure in books of account.” The Examiner concludes that this feature is taught by Joffe, in the abstract (page 3, lines 6-8). Applicant disagrees because Joffe’s abstract does not mention anything about “question sets” with the recited feature, nor do other parts of the reference. In contrast, according to the present subject matter, a student decision process is elucidated using the recited question sets, for example, as illustrated in Figs. 18-21.

Third, none of Joffe and Sorge discloses, teaches, or suggests feature [3] above. With respect to this feature, the Examiner concludes that this feature is disclosed in Joffe, Fig. 7b. Applicant respectfully disagrees with this conclusion because in Fig. 7b of Joffe there is no use of words “*other than* commonly accepted accounting words *to denote accounting concepts*.” Specifically, Joffe’s Fig. 7b indicates “Assets,” “Liab. (Liability),” “Revenues,” “Exp. (Expenditure),” “Cash,” “Eqpt. (Equipment),” “Inventory,” “Loan,” “Owner’s Eq. (Equity),” “Revenues,” “Cost of Goods Sold,” “Depreciation,” “Expenses.” These words are either commonly accepted accounting words or not to denote accounting concepts. On the contrary, according to the present subject matter, the method of teaching accounting principles must use words other than commonly accepted accounting words and these used words must be to denote accounting concepts: for example, Fig. 20 shows question “2” asking that “[i]s the basket something you HAVE (Own/Owe), or is it something that HAPPENED (Used)?”. Here, the indicated words “have” and “happened” are not commonly accepted accounting words but provided to denote accounting concepts of “own/owe” and “used,” respectively.

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Therefore, since Joffe and Sorge fails to disclose, teach, or suggest each of such recited features, even if one of ordinary skill in the art happens to combine the two references, the combined references still do not teach or suggest claim 1.

Accordingly, Applicant respectfully requests withdrawal of the 35 U.S.C. §103(a) rejection of claim 1. Since none of the other prior art of record, whether taken alone or in any combination, discloses or suggests all the features of the claimed subject matter, Applicant respectfully submits that claim 1 is allowable.

CONCLUSION

Applicant believes that a full and complete response has been made to the pending Office Action and respectfully submits that all of the stated grounds for rejection have been overcome or rendered moot. Accordingly, Applicant respectfully submits that all pending claims are allowable and that the application is in condition for allowance.

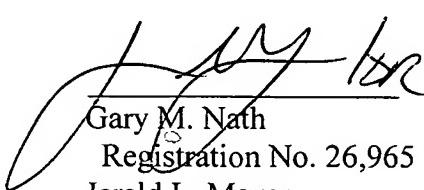
Should the Examiner feel that there are any issues outstanding after consideration of this response, the Examiner is invited to contact Applicant's undersigned representative at the number below to expedite prosecution.

Prompt and favorable consideration of this Reply is respectfully requested.

Respectfully submitted,
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